



Every Student Succeeds Act (ESSA) School Level Finance Reporting

Federal law requires all state education agencies to report per pupil expenditures of federal, state, and local funds, disaggregated by source of funds, for each school district and each school. This requirement began with fiscal year 2019 (school year 2018-2019). The Iowa Department of Education has completed the report and the specific information is on the [Iowa School Performance Profiles](#) and is included as part of the School District Fiscal Report Card – Per Pupil Expenditures (PPE). Note that the Fiscal Report Card reports expenditures from all funds, not just the school district’s general fund.

Last year, IASB provided information on the ESSA requirements. A copy of that information can be found [here](#). Additionally, the Iowa Department of Education has provided a document that offers some context, including reporting and analysis limitations, regarding this data ([Per Pupil Expenditure Amounts in Context Document](#)). The department’s document also provides some of the rationale for the variations between school districts and school buildings.

IASB stated in the document referenced above:

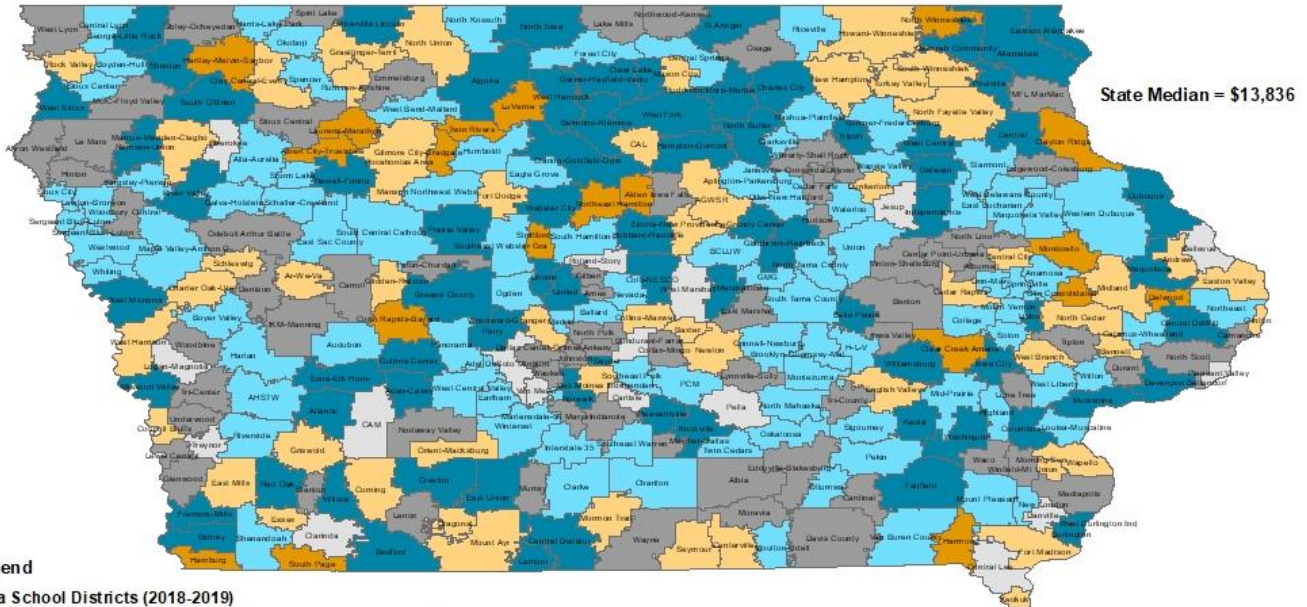
As a board member, it’s important to:

- Understand that this data is available to the public
- Remember there are variances between school districts and school buildings that may draw questions from the public
- Spend time at the board table studying your district’s cost per pupil per school data and what it says about your district’s schools, and in comparison with other schools around the state. This data can be used to help. Tell your district’s story.
- The per pupil expenditures are not ratings or rankings of the specific schools.

The following map provides the FY 2019 Per Pupil Expenditure by school district ([view a larger map](#)). Additionally, IASB has compiled a spreadsheet with district per pupil amounts for FY 2019 and that data is available [here](#).



Iowa Association of School Boards Every Student Succeeds Act (ESSA) - Per Pupil Expenditures by School District FY 2019



Legend

Iowa School Districts (2018-2019)
ESSA - Per Pupil Expenditures in FY 2019

Lightest Blue	\$10,403 to \$11,499 (17 Districts)
Light Blue	\$11,500 to \$12,999 (71 Districts)
Medium Blue	\$13,000 to \$13,999 (94 Districts)
Dark Blue	\$14,000 to \$14,999 (76 Districts)
Orange	\$15,000 to \$19,999 (53 Districts)
Yellow	\$20,000 to \$35,377 (19 Districts)

Source:
Iowa Department of Education, ESSA Per Pupil Expenditures

Notes:

- ESSA reporting requires per pupil expenditure information on a district wide basis and for individual school buildings within the district.
- Enrollments used in the per pupil expenditure calculation are based on average daily attendance data.
- More detailed ESSA data is available on the link above the map. This includes expenditures by buildings and expenditures broken down by federal and state/local sources of funds.
- Variances in per pupil per school data is not inherently a cause for concern, as different students, different school levels, and different needs create different per pupil per school data. However, an understanding of the reasons for the differences is important.
- The Department of Education has not provided any ratings, rankings, assumptions, or context for this data.